THE HON'BLE SRI JUSTICE V.ESWARAIAH

W.P.NO.6223 OF 2005

Dt.28.11.2005

Between:

Bagadi Krishna Rao

… Petitioner

And

The Government of Andhra Pradesh,

Rep. by its Secretary, Prohibition and

Excise Department, Secretariat, Hyderabad

And 2 others. … Respondents

ORDER:

Heard the learned counsel for the petitioner as well as the Government Pleader for Excise.

The petitioner questions the impugned notice dated 17.3.2005 issued by the 3rd respondent demanding to pay the sum of Rs.2,12,500/- towards differential licence fee in respect of M/s.Srinivasa Wines for the period from 29.3.2003 to 28.8.2004 during which period the shop of the petitioner has functioned at Kinthalimillu village within the revenue limits of S.M.Puram Revenue village.

The impugned notice goes to show that the petitioner obtained a

licence initially at Etcherla Village for the year 2002-03 on the slab rate of Rs.3,00,000/- per annum and thereafter he has shifted the said shop to Kinthalimillu village vide proceedings dated 29.3.2003 renewed for the years 2003-04 and 2004-05 and again shifted from Kinthalimillu to Kuppili village vide proceedings dated 28.8.2004. It is stated that Kinthalimillu village is within the S.M.Puram Revenue village. Therefore, as per the notification of the Government in G.O.Ms.No.389 dated 13.3.2003 and amendment issued in G.O.Ms.No.816 dated 22.7.2003 the annual licence fee shall be levied at Rs.4.50 lakhs in respect of I.L.24 shops situated in places where the population of revenue village and its hamlets/municipality is above 10,000, but does not exceed 50,000. It is stated that Shermahammadapuram revenue village consists of nine hamlet villages with a population of 11,166. It is stated that the licence fee liable to be paid by the petitioner is Rs.4.50 lakhs and therefore the petitioner has to pay the proportionate licence fee of Rs.2,12,500/- for running the said shop in Kinthalimillu village from 29.3.2003 to 28.8.2004.

The subject matter of this writ petition is squarely covered in W.P.No.4712 of 2005 wherein a similar demand notice was questioned in respect of one of the villages of S.M.Puram revenue village and the same was disposed of on 14.6.2005 observing that the population of revenue village has to be taken into consideration for levying the licence fee of Rs.4,50,000/- per annum.

Having regard to the facts and circumstances of the case, as the petitioner has already deposited 1/4th of the demanded amount pursuant to the interim direction of this Court, the petitioner is permitted to pay the remaining differential licence fee within a period of six weeks in three equal instalments. The first instalment shall be paid within two weeks, the second instalment shall be paid within four weeks and the third instalment shall be paid within six weeks from the date of receipt of a copy of this order.

The writ petition is accordingly disposed of. No costs.

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(V.ESWARAIAH, J.)

28.11.2005

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